

Memorandum



Date: January 24, 2006

To: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

Agenda Item No. 12(B)4

From: George M. Burgess
County Manager

Subject: FY 2004-05 Year-End Budget Amendment and Supplemental Budget

On today's agenda are two related items, the FY 2004-05 Year-End Budget Amendment and FY 2004-05 Year-End Supplemental Budget. We have worked closely with the Commission Auditor and developed this report to provide additional information regarding these items.

The Miami-Dade County Home Rule Charter and State law provide that the Board of County Commissioners approve the County's annual budget. These laws also require that expenditures not exceed the authorized budget. However, because it is, by definition, impossible to budget for extraordinary or unplanned events, it is sometimes necessary to make adjustments to the authorized budget. These adjustments are only necessary if expenditures will exceed the authorized budget; revenues in excess of budget that are not going to be spent in the current year will be carried over into FY 2005-06 and do not require authorization.

FY 2004-05 Year-End Budget Amendment

A budget amendment is necessary to cover additional personnel and operating expenses in the Corrections and Rehabilitation Department. While the entire general fund budget is not increased, expenditure authorization is made available from planned expenditures that did not occur related to the Miami River dredging project. The adjustments in both the budget amendment and the accompanying supplemental budget do not affect the County's year-end general fund carryover position. The amount of appropriation being reallocated to the department represents 0.14 percent of the total General Fund budget of \$1.439 billion.

FY 2004-05 Year-End Supplemental Budget

For departments whose fiscal activity occurs in a fund separate from the general fund, and who are at least in part supported by revenues other than the general fund, a supplemental budget is required if expenditures exceed the authorized budget. These higher expenditures may be funded by revenues that are higher than budgeted, unbudgeted carryover, or by additional general fund subsidy.

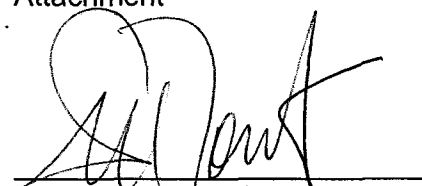
A number of the adjustments included in this supplemental budget include extraordinary events such as hurricanes (Solid Waste Management and Miami-Dade Transit), adjustments in federal and state grants (Head Start in Community Action Agency), and policy changes at the federal and state level affecting the provision of new or enhanced services at the local level (Voluntary Pre-Kindergarten Program in the Department of Human Services and the increased transfer of Clerk of Court fees to various departments to mitigate the impact of Article V).

Some of the adjustments included in the supplemental budget are technical in nature. As an example, occupational license and professional sports facility tax revenues, which are coming in higher than anticipated in the budget, must be transferred to the appropriate accounts pursuant to ordinances

governing the use of these funds. None of the supplemental budget adjustments require additional transfers of general fund subsidies. Also, this supplemental budget includes the transfer of budget authority within DHS to the appropriate internal departmental funds. The additional appropriation represented by this supplemental budget is approximately 3 percent of the \$3.9 billion authorized operating budget.

The attached schedule details, by department, the reasons for the adjustments that are to be made, the source of funding supporting the adjustment, and within which item the adjustment is being made. The budget amendment and supplemental budget items include explanations of each of the line items within the context of the approved budget. I hope that this report clarifies these items. If you have any questions prior to the meeting, please feel free to contact Jennifer Glazer-Moon or me.

Attachment


Assistant County Manager

Cmo00906

Summary of Mid-Year Budget Amendment and Supplemental

Department	Description	Adjustments	Value	Source of funds	Supplemental Budget	Value	General Fund Amendment	Value
General Fund	Reduced transfer to Capital Outlay Reserve TOTAL		(2,000,000) (2,000,000)					(2,000,000) (2,000,000)
Administrative Office of the Courts	Court Costs		4,960,000 4,960,000	Clerk of Courts Fees		4,960,000 4,960,000		
Beacon Council	Increased Transfer to Beacon Council		188,000 188,000	Increased Occupational License Revenues		188,000 188,000		
Clerk of Courts	Increased transfer to Administrative Office of the Courts Transfer to Legal Aid Transfer to Miami-Dade Law Library		5,672,000 509,000 36,000 6,217,000	Clerk of Court Fees		6,217,000 6,217,000		
Community Action Agency	Head Start Program		1,600,000 1,600,000	Federal Grant Revenue		1,600,000 1,600,000		
Corrections and Rehabilitation	Overtime Group Health Costs Water and Sewer Services Inmate Commissary Items		1,312,000 500,000 188,000 66,000 2,066,000	Revenues from Inmate Services		66,000 66,000		2,000,000 2,000,000
Debt Service Funds	Stormwater Utility Bond Payment Corrections Fire System Project Payment		2,177,000 23,000 2,200,000	Transfer from Stormwater Utility Fund Transfer from Capital Outlay Reserve		2,177,000 23,000 2,200,000		
Enterprise Technology Services	Pass-through Purchases for User Departments Court-related IT projects Phone and Radio Services System Support Software Applications Hardware Purchases		2,897,000 1,500,000 2,270,000 3,000,000 3,300,000 12,967,000	Departmental Usage Charges Recording Fees		11,467,000 1,500,000 12,967,000		

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Summary of Mid-Year Budget Amendment and Supplemental

Department	Description	Adjustments	Value	Source of funds	Supplemental Budget	Value	General Fund Amendment	Value
Homeless Trust	1995 SHP Grant Related Payments		98,000 98,000	Federal Grant Revenue		98,000 98,000		
Human Services	Wage Adjustments and Separation Costs Transfer of Transportation Services Elderly High Risk Senior Meals Miami-Dade Public Schools Payment Voluntary Pre-K Program Boarding Home Clients/ Neighborhood Centers		1,026,000 934,000 671,000 485,000 9,024,000 1,750,000 13,890,000	Previously Approved General Fund Early Learning Coalition of Miami-Dade Title 3B Transportation Grant State Grant Transfer of Boarding Home Clients and Neighborhood Center Program		1,726,000 9,509,000 234,000 671,000 1,750,000 13,890,000		
Miami-Dade Police	Miami Gardens Local Patrol Services Miami Lakes Local Police Patrol Services		722,000 111,000 833,000	Additional Payments from Miami Gardens Local Police Patrol Services Contract Additional Payments from Miami Lakes Local Patrol Services Contract		722,000 111,000 833,000		
Miami-Dade Transit	Fuel Costs STS Costs Hurricane Katrina Expenses Federal and State Reimbursements Additional Debt Service Payments Medicaid and Transportation Disadvantaged Program		6,544,000 7,392,000 885,000 (1,846,000) 12,406,000 1,136,000 26,717,000	PTP Surtax FEMA Revenue Federal and State Grant Revenues		24,696,000 885,000 1,136,000 26,717,000		
Public Works	PTP capital Projects		18,863,000 18,863,000	PTP Surtax		18,863,000 18,863,000		
Solid Waste Management	Hurricane Katrina and Rita expenses		39,600,000 39,600,000	FEMA Revenue		39,600,000 39,600,000		
Professional Sports Facility Taxes	Transfer of Additional Revenues		233,000 233,000	Additional Professional Sports Facility Tax Revenues		233,000 233,000		

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